IN THE HIGH COURT OF HIMACHAL PRADESH AT SHIMLA

CWP No.11988 of 2025
Decided on : 22.09.2026

Gurvinder Singh **…Petitioner**

Versus

Income Tax Officer Nahan & Ors **…Respondents**

Coram
Hon'ble Mr. Justice Ajay Mohan Goel, Judge
Hon'ble Mr. Justice Yogesh Jaswal, Judge

Whether approved for reporting?[1]

For the petitioner : **Mr. Abhimanyu Jhamba, Advocate.**

For the respondents : **Mr. Neeraj Sharma and Mr. Ishan Kashyap, Advocates, for the respondents.**

Ajay Mohan Goel, Judge *(Oral)*

Learned counsel for the petitioner submits that in the light of the judgment of the Hon'ble Supreme Court of India in case **Civil Appeal No.4716 of 2026 titled Income Tax Officer vs Tej Pratap Singh decided on 10.04.2026**, in terms where of, the Hon'ble Supreme Court of India has been pleased to remand the matter back to the Court with liberty to the parties therein to assail the provision of Section 147A of the Income Tax Act, the present

1*Whether reporters of the local papers may be allowed to see the judgment?*

petition be also allowed to be withdrawn with liberty to approach the Court afresh on the same cause of action as well as with liberty to assail the vagaries of Section 147 A of the Income Tax Act. As there is no opposition to the prayer made by the learned counsel for the petitioner, this writ petition is allowed to be withdrawn with liberty, as prayed for i.e. the petitioner shall be at liberty to approach this Court afresh on the same cause, on which the present petition was filed and liberty is also granted to the petitioner to assail the vagaries of Section 147A of the Income Tax Act.

2. The protection granted to the petitioner in terms of order dated 25.07.2025 shall continue to remain in operation for a period of 90 days from today. However, if the petitioner fails to approach the Court afresh within a period of 90 days as from today then the protection granted to the petitioner shall cease to operate. Pending miscellaneous applications, if any, also stands disposed of.

(Ajay Mohan Goel)
Judge

(Yogesh Jaswal)
Judge

September 22, 2026 (meera)